APPENDIX A

UNITED STATES COURT OF APPEALS

FOR THE THIRD CIRCUIT

No. 95-5839

UNITED STATES OF AMERICA; M. R. BRESSANT,
Revenue Officer of the Internal Revenue Service

v.

JAMES KUPCHO,
Appellant

On Appeal from the United States District Court
for the District of New Jersey
(D.C. Civ. No. 95-03199)
District Judge: Honorable Alfred J. Lechner, Jr.

Judgment Order

After consideration of the contentions raised by appellant, it is

ADJUDGED and ORDERED that the order of the district court entered October 26, 1995, be and is hereby affirmed.

Costs taxed against appellant.

BY THE COURT:

s/ _____
Circuit Judge

ATTEST:

s/_____
P. Douglas Sisk, Clerk

DATED: JUNE 11 1996

APPENDIX B

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 95-5839

UNITED STATES OF AMERICA; M. R. BRESSANT,
Revenue officer of the Internal Revenue Service

v.

JAMES KUPCHO,

Appellant,

SUR PETITION FOR REHEARING

BEFORE: SLOVITER, Chief Judge, and BECKER, STAPLETON, MANSMANN, GREENBERG, SCIRICA, COWEN, NYGAARD, ALITO, ROTH, LEWIS, MCKEE, AND SAROKIN, Circuit Judges

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The petition for rehearing filed by the appellant, James Kupcho, in the above captioned matter having been submitted to the judges who participated in the decision of this court and to all the other available circuit judges of the court in regular active service, and no judge who concurred in the decision having asked for rehearing, and a majority of the circuit judges of the circuit in regular active service not having voted for rehearing by the court in banc, the petition for rehearing is denied.

BY THE COURT:

s/ _____
Circuit Judge

DATED: JUL 30 1996

APPENDIX C

FAITH S. HOCHBERG
United States Attorney

ANTHONY J. LABRUNA, JR.
Special Assistant U.S. Attorney
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AL9545

FILED
Sep 21 1995

AT 8:30.....M
William T. Walsh
Clerk

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA and M.R. BRESSANT, Revenue officer of the Internal Revenue Service,	: Hon. Alfred J. Lechner, Jr.
	: Civil Action No. 95-3199
Petitioners:	:
v.	
JAMES KUPCHO,	: ENTERED
Respondent,	: on THE DOCKET on _____ 1995 William T. Walsh, Clerk By _____ Deputy Clerk

Upon the Petition and Application for an order to Show Cause of Petitioner, and the Exhibits and Declaration attached thereto, brought before this Court by their attorney Faith S. Hochberg, United States Attorney for the District of New Jersey, and

WHEREAS, the Internal Revenue Service has complied with the requirements of the Powell decision, there has been no referral of this matter for criminal prosecution, that the summons was issued in good faith, that the investigation is for a legitimate purpose and that the material sought is relevant to that purpose, that the I.R.S. does not already have the requested information in its possession, that the proper administrative steps have been followed, that I.R.S. has not abandoned pursuit of the civil tax determination collection efforts, that Respondent's

blanket invocation of the Fifth Amendment is invalid and that Respondent has not properly invoked a Fifth Amendment privilege in this case, and that enforcement is appropriate, and that Respondent has not carried his burden with regard to the response to the Order to Show Cause,

IT IS on this 21 day of Sept. 1995,

ORDERED that Respondent, James Kupcho, must comply with the I.R.S. Summons, which is the subject of this enforcement action.

s/ _____

ALFRED J. LECHNER, JR., JUDGE
UNITED STATES DISTRICT COURT